

Due November 15, 2019**Individuals with Disabilities Education Act (IDEA)****Desk Review School Year 2019-2020 Worksheet**

Public School Unit Name: _____ PSU Number: _____ Date Submitted: _____

Public School Unit EC Director/Coordinator: _____ Email: _____ Phone: _____

Person Completing Form: _____ Email: _____ Phone: _____

- **Federal IDEA funds include: PRC 49,60,70,82,114,118,119**
- **This form must be completed, signed and returned with the required documentation.**
- **All documentation must reflect the 2018-19 school year unless otherwise indicated.**

*DPI electronic files will be used for this evidence.

All information must be submitted electronically to IDEA.FiscalReviews@dpi.nc.gov

1. Time & Effort	
Requirements	Documentation
<ul style="list-style-type: none"> • The PSU must ensure Time & Effort requirements are met for all personnel paid with Federal IDEA funds. • Federal regulations required that PSUs have a written policy/procedure for Time & Effort 	<input type="checkbox"/> Submit written policies/procedures for meeting Time & Effort requirements for personnel paid with Federal IDEA funds including: <ul style="list-style-type: none"> <input type="checkbox"/> Description of the federal single and multiple cost objective requirement <input type="checkbox"/> Dates of the periods to collect Time & Effort documentation for Semi-Annual certifications and Personnel Activity Reports (PAR) <input type="checkbox"/> Description of the reconciliation process when using Personnel Activity Reports (PAR) <input type="checkbox"/> Staff position(s) responsible for identifying employees who require Time & Effort documentation and collecting and maintaining certifications Personnel are paid from Federal IDEA funds? <input type="checkbox"/> Yes <input type="checkbox"/> No

Section 1 continued	<p>If NO, move to Section 2 – Equipment</p> <p><input type="checkbox"/> Time & Effort Documentation Time & Effort Documentation includes Semi-Annual Certification(s) <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, check and submit the following:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Payroll by PRC for all Federal IDEA programs for December 2018 & May 2019 If the employee left prior to these dates, the last month of employment. <input type="checkbox"/> Semi-Annual Certifications for <i>three (3) different employees</i>. <input type="checkbox"/> Staff weekly instructional schedule corresponding to the Semi-Annual Certifications <input type="checkbox"/> Current professional educator's license corresponding to the Semi-Annual Certifications <p>Time & Effort documentation includes Personnel Activity Reports (PARs) <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, check and submit the following:</p> <ul style="list-style-type: none"> <input type="checkbox"/> PARs and corresponding payroll record for the pay period of December 2018 for three (3) different employees. <i>If you have fewer than 3 employees paid from Federal IDEA funds, submit evidence for the personnel employed.</i> <input type="checkbox"/> Staff weekly instructional schedule corresponding to the PARs <input type="checkbox"/> Current professional educator's license corresponding to the PARs <input type="checkbox"/> Evidence of quarterly PAR reconciliation
2. Equipment	
Requirements	Documentation
<ul style="list-style-type: none"> • Federal regulations require that PSUs have a written policy/procedure for equipment. • The PSU must maintain records for equipment purchased with Federal IDEA funds and conduct a physical inventory at least every two years. 	<p><input type="checkbox"/> Submit written policies/procedures for equipment which include:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Staff position(s) and procedures for maintaining records and inventory of equipment including computing devices <input type="checkbox"/> Staff position(s) and procedures for conducting the physical inventory <input type="checkbox"/> Disposition of equipment <p>Computing devices were purchased from Federal IDEA funds. <input type="checkbox"/> Yes <input type="checkbox"/> No</p>

Section 2 continued	<p>Equipment was purchased from Federal IDEA funds. <input type="checkbox"/>Yes <input type="checkbox"/>No</p> <p>If NO to both questions, move to Section 3 – MOE. If YES to either, provide the following information.</p> <p><input type="checkbox"/>Evidence of equipment and computing devices purchased (paid invoices)</p> <p><input type="checkbox"/>Expenditure reports with object codes 411, 461, 462, 561, and 562.</p> <p><input type="checkbox"/>A copy of disposition document (if applicable).</p> <p><input type="checkbox"/>A copy of the physical inventory conducted within the last two (2) school years, including computing devices with the following criteria: Date purchased, serial or other identifying number, description, vendor, title holder, cost, program report code (PRC) or other identifying funding source, % of federal participation, location, condition, and if applicable disposition date.</p>
3. Maintenance of Fiscal Effort (MOE)	
Requirements	Documentation
<ul style="list-style-type: none"> The PSU must not reduce the level of expenditures for the education of children with disabilities from state and/or local funds below the level of those expenditures for the preceding fiscal year without allowable justifications. 	<p><input type="checkbox"/>Submit the following:</p> <ul style="list-style-type: none"> <input type="checkbox"/>Maintenance of Effort (MOE) section of the IDEA Part B (611) Grant for 2019 – 20* <input type="checkbox"/>MOE calculation form for 2017-18 and 2018-19 submitted in the 2019-20 IDEA Part B (611) Grant * <input type="checkbox"/>State and local expenditure reports for 2017-18 (must match the calculation form and Table 3a of the grant) * <input type="checkbox"/>State and local expenditure reports for 2018-19 (must match the calculation form and Table 3a of the grant) * <p>Note: Identify entries used to determine state and local expenditures for students with disabilities. Identify (highlighting, circling, etc.) figures that coincide with figures on the MOE calculation form. Sort by PRCs 29, 32, 36, and 63 and circle others as applicable (i.e. 001, 007). Be sure to include all appropriate purpose codes (see MOE form for appropriate codes). The year to date totals on the expenditure reports must be the same as those on the MOE calculation form.</p> <ul style="list-style-type: none"> <input type="checkbox"/>Justification form 300.204 and/or 300.205, if applicable, as determined by MOE calculation form. <input type="checkbox"/>Copy of the memo sent from the superintendent to NC EC Director explaining the MOE reduction (if applicable).

4. Proportionate Share – Traditional PSUs only	
Requirement	Documentation
<ul style="list-style-type: none"> The PSU must expend, on the provision of special education and related services for the parentally placed private school children with disabilities enrolled in private schools located in the PSU, a proportionate share of the PSUs sub grant under 611. 	<input type="checkbox"/> Proportionate Share section of the IDEA Part b (611) approved grant for 2019-20. (Section II B. Non-Profit Parentally Placed Private School Children) * <input type="checkbox"/> Process: written process for tracking expenditures of PRC 60 proportionate share funds <input type="checkbox"/> Funding: PRC 60 expenditure reports with evidence of proportionate share expenditures Note: Identify (highlighting, circling, etc.) the entries on the expenditure reports used to determine expenditures.)
5. CEIS – if applicable	
Requirement	Documentation
<ul style="list-style-type: none"> The PSU must report annually the number of children receiving CEIS; and the number of children who received CEIS and subsequently received special education and related services during the preceding two-year period. 	<p>PRC 70 funds were used to provide services in 2018-19 <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If NO, move to Section 6 – Timely Submission of IDEA Grants & Funds.</p> <p>If yes, submit the following:</p> <input type="checkbox"/> IDEA Part B (611) CEIS Plan 2018-19 and 2019-20 * <input type="checkbox"/> Process for selection of students participating in the CEIS project <input type="checkbox"/> Evidence of a student tracking system (could utilize the tracking log provided in the 2019-20 IDEA grant) capturing all students receiving Coordinating Early Intervening Services in 2016-17, 2017-18, 2018-19 and designated those who received special education services in 2018-19 <input type="checkbox"/> PRC 70 expenditure reports for 2018-19

6. Timely Submission of IDEA Grants & Funds – DO NOT SUBMIT—This information will be retrieved at DPI	
Requirement	Documentation
<ul style="list-style-type: none"> Grants and funds provided to an PSU under Part B of the IDEA must be submitted within the required submission window(s). 	<ul style="list-style-type: none"> Submitted completed End of Year Report(s) – Risk Pool (2018-19) by June 30, 2019 Submitted completed Combined Expenditure Report (end of year 2018-19) by July 1, 2019 Submitted 611 2019-2020 grant application by due date Submitted PRC 60 budget for 2019-2020 by due date (at same time as grant) Submitted PRC 70 budget for 2019-2020 by due date (if applicable) Submitted 619 2019-2020 grant application by due date Submitted PRC 49 budget for 2019-2020 by due date Submitted MOE expenditures (2019-2020 grant) by September 30, 2019

Please submit the completed and signed form with the required documentation electronically to IDEA.FiscalReviews@dpi.nc.gov

EC Director/Coordinator Signature: _____

Date: _____

Finance Officer Signature: _____

Date: _____